

National Camper Trailers - 8 month Profit and Loss (July -15 to Feb - 16)													Budget for (Mar to June 16)					Forecast Year End
Sales of Trailers																		
	Forecast No. of Trailers	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	YTD Actual	YTD Budget	Variance	Mar-16	Apr-16	May-16	Jun-16	30-Jun-16	
Dandenong	80	6	11	3	3	7	2	6	8	46	55	(9)	9	9	9	9	82	
Caboolture	24	2	3	2	1	2	1	1	3	15	16	(1)	2	2	2	2	23	
Expo Truck	48	5	5	3	2	1	1	2	2	21	29	(8)	4	4	4	4	37	
		13	19	8	6	10	4	9	13	82	100	(18)	15	15	15	15	142	
Ave sale price	\$29,500	\$383,500	\$560,500	\$236,000	\$177,000	\$295,000	\$118,000	\$265,500	\$383,500	\$2,419,000	\$2,950,000	-\$531,000	\$442,500	\$442,500	\$442,500	\$442,500	\$4,189,000	
Factory Manufacturing	Ave Factory Cost Per Trailer \$3,400																	
Raw materials		\$13,156	\$19,228	\$8,096	\$6,072	\$10,120	\$4,048	\$9,108	\$13,156	\$82,984	\$101,200	-\$18,216	\$15,180	\$15,180	\$15,180	\$15,180	\$143,704	
Labour		\$36,300	\$36,250	\$36,250	\$36,000	\$35,150	\$34,200	\$33,100	\$35,830	\$283,080	\$268,400	\$14,680	\$40,260	\$40,260	\$40,260	\$40,260	\$444,120	
Factory costs *		\$4,004	\$5,852	\$2,464	\$1,848	\$3,080	\$1,232	\$2,772	\$4,004	\$25,256	\$30,800	-\$5,544	\$4,620	\$4,620	\$4,620	\$4,620	\$43,736	
Repairs & Maintenance		\$5,148	\$7,524	\$3,168	\$2,376	\$3,960	\$1,584	\$3,564	\$5,148	\$32,472	\$39,600	-\$7,128	\$5,940	\$5,940	\$5,940	\$5,940	\$56,232	
	Factory COG's	\$58,608	\$68,854	\$49,978	\$46,296	\$52,310	\$41,064	\$48,544	\$58,138	\$423,792	\$440,000	-\$16,208	\$66,000	\$66,000	\$66,000	\$66,000	\$687,792	
Assembly & Fitout	Ave Assembly Cost Per Trailer \$9,200																	
Accessories	23%	\$24,518	\$35,834	\$15,088	\$11,316	\$18,860	\$7,544	\$16,974	\$24,518	\$154,652	\$188,600	-\$33,948	\$28,290	\$28,290	\$28,290	\$28,290	\$267,812	
Labour	56%	\$59,696	\$87,248	\$36,736	\$27,552	\$45,920	\$18,368	\$41,328	\$59,696	\$376,544	\$459,200	-\$82,656	\$68,880	\$68,880	\$68,880	\$68,880	\$652,064	
Factory costs *	8%	\$8,528	\$12,464	\$5,248	\$3,936	\$6,560	\$2,624	\$5,904	\$8,528	\$53,792	\$65,600	-\$11,808	\$9,840	\$9,840	\$9,840	\$9,840	\$93,152	
Repairs & Maintenance	8%	\$8,528	\$12,464	\$5,248	\$3,936	\$6,560	\$2,624	\$5,904	\$8,528	\$53,792	\$65,600	-\$11,808	\$9,840	\$9,840	\$9,840	\$9,840	\$93,152	
Finishing costs	5%	\$5,330	\$7,790	\$3,280	\$2,460	\$4,100	\$1,640	\$3,690	\$5,330	\$33,620	\$41,000	-\$7,380	\$6,150	\$6,150	\$6,150	\$6,150	\$58,220	
	\$8,200 Assembly COG's	\$106,600	\$155,800	\$65,600	\$49,200	\$82,000	\$32,800	\$73,800	\$106,600	\$672,400	\$820,000	-\$147,600	\$123,000	\$123,000	\$123,000	\$123,000	\$1,164,400	
Average Trailers completed per month																		
Cost of the Expo Truck																		
Expenses																		
Staff Expenditure		\$16,500	\$16,200	\$15,890	\$16,199	\$15,100	\$16,200	\$16,000	\$16,350	\$128,439	\$145,000	-\$16,561	\$17,000	\$17,000	\$17,000	\$17,000	\$196,439	
Accommodation		\$8,528	\$12,464	\$5,248	\$3,936	\$6,560	\$2,624	\$5,904	\$8,528	\$53,792	\$75,000	-\$21,208	\$8,000	\$8,000	\$8,000	\$8,000	\$85,792	
Meal and entertainment		\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$28,000	\$30,000	-\$2,000	\$3,300	\$3,300	\$3,300	\$3,300	\$41,200	
Cost of Trailer Transport		\$4,500	\$4,400	\$4,300	\$4,610	\$4,500	\$4,500	\$4,400	\$4,500	\$35,710	\$33,000	\$2,710	\$4,500	\$4,500	\$4,500	\$4,500	\$53,710	
Trailer transport insurance		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$6,000	\$6,000	\$0	\$750	\$750	\$750	\$750	\$9,000	
	Costs of Expo Truck	\$33,778	\$37,314	\$29,688	\$28,995	\$30,410	\$27,574	\$30,554	\$33,628	\$251,941	\$289,000	-\$37,059	\$33,550	\$33,550	\$33,550	\$33,550	\$386,141	
Gross Margin		\$184,514	\$298,532	\$90,734	\$52,509	\$130,280	\$16,562	\$112,602	\$185,134	\$1,070,867	\$1,428,000	-\$357,133	\$219,950	\$219,950	\$219,950	\$219,950	\$1,950,667	
		48%	53%	38%	30%	44%	14%	42%	48%	44%	48%		50%	50%	50%	50%	47%	
Selling & administartion Expenses																		
Advertising		\$16,500	\$16,200	\$15,890	\$16,199	\$15,100	\$16,200	\$16,000	\$16,350	128,439	120,000	\$8,439	\$18,000	\$18,000	\$18,000	\$18,000	\$200,439	
Travel & Accomodation		\$6,500	\$6,200	\$5,890	\$6,199	\$5,100	\$6,200	\$6,000	\$6,350	48,439	55,000	-\$6,561	\$6,500	\$6,500	\$6,500	\$6,500	\$74,439	
Office Staff		\$36,300	\$36,250	\$36,250	\$37,000	\$41,250	\$41,250	\$41,250	\$42,500	312,050	280,000	\$32,050	\$46,500	\$46,500	\$46,500	\$46,500	\$498,050	
Communications		\$5,330	\$7,790	\$3,280	\$2,460	\$4,100	\$1,640	\$3,690	\$5,330	33,620	30,100	\$3,520	\$3,800	\$3,800	\$3,800	\$3,800	\$48,820	
Vehicle expenses		\$3,512	\$3,200	\$3,819	\$3,199	\$3,100	\$3,200	\$3,416	\$3,148	26,594	27,500	-\$906	\$3,400	\$3,400	\$3,400	\$3,400	\$40,194	
Depreciation		\$19,583	\$19,583	\$19,583	\$19,583	\$19,583	\$19,583	\$19,583	\$19,583	156,664	156,664	\$0	\$19,583	\$19,583	\$19,583	\$19,583	\$234,996	
Insurance		\$3,512	\$3,200	\$3,819	\$3,199	\$3,819	\$3,199	\$3,100	\$3,200	27,048	27,500	-\$452	\$3,400	\$3,400	\$3,400	\$3,400	\$40,648	
Operating supplies		\$120	\$130	\$10	\$300	\$228	\$122	\$130	\$140	1,180	1,200	-\$20	\$150	\$150	\$150	\$150	\$1,780	
Rent		\$22,916	\$22,916	\$22,916	\$22,916	\$22,916	\$22,916	\$22,916	\$22,916	183,328	183,350	-\$22	\$22,916	\$22,916	\$22,916	\$22,916	\$274,992	
Office costs		\$950	\$980	\$1,521	\$1,200	\$650	\$600	\$1,250	\$989	8,140	8,000	\$140	\$1,000	\$1,000	\$1,000	\$1,000	\$12,140	
Computer Expenses		\$2,100	\$1,950	\$1,980	\$2,300	\$2,450	\$2,100	\$1,800	\$900	15,580	16,000	-\$420	\$2,000	\$2,000	\$2,000	\$2,000	\$23,580	
		\$117,323	\$118,399	\$114,958	\$114,555	\$118,296	\$117,010	\$119,135	\$121,406	\$941,082	\$905,314	\$35,768	\$127,249	\$127,249	\$127,249	\$127,249	\$1,450,078	
Net Profit Before Taxes		\$67,191	\$180,133	-\$24,224	-\$62,046	\$11,984	-\$100,448	-\$6,533	\$63,728	\$129,785	\$522,686	-\$392,901	\$92,701	\$92,701	\$92,701	\$92,701	\$500,589	